

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 238

93RD GENERAL ASSEMBLY

2005

1197L.06T

AN ACT

To repeal sections 67.1775, 210.860, and 210.861, RSMo, and to enact in lieu thereof three new sections relating to local sales tax to provide community services for children.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 67.1775, 210.860, and 210.861, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 67.1775, 210.860, and 210.861, to read as follows:

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval [pursuant to] **under** this section, levy a sales tax not to exceed one-quarter of a cent in the county, **or city not within a county**, for the purpose of providing services described in section 210.861, RSMo, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county, **or city not within a county**, at a county **or city** or state general, primary or special election upon the motion of the governing body of the county, **or city not within a county** or upon the petition of eight percent of the qualified voters of the county, **or city not within a county**, determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county, **or city not within a county**, shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County **or city**, **solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and**

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

to strengthen families, be authorized to levy a sales tax of (not to exceed one-quarter of a cent) in the county [for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families]?

YES

NO

[If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county and a majority of such voters are in favor of such a tax, and not otherwise.]

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director receives notification of the local sales tax. If a question receives less than the required majority, then the governing authority of the county, or city not within a county, shall have no power to impose the sales tax unless and until the governing authority of the county, or city not within a county, has submitted another question to authorize the imposition of the sales tax authorized by this section and such question is approved by the required majority of the qualified voters voting thereon. However, in no event shall a question under this section be submitted to the voters sooner than twelve months from the date of the last question under this section.

2. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

3. All sales taxes collected by the director of revenue under this section on behalf of any county, or city not within a county, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special fund, which is hereby created, to be known as the "Community Children's Services Fund". The moneys in the

county, or city not within a county, community children's services fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the fund which was collected in each county, or city not within a county, imposing a sales tax under this section, and the records shall be open to the inspection of officers of each county, or city not within a county, and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the fund during the preceding month by distributing to the county treasurer, or the treasurer of a city not within a county, or such other officer as may be designated by a county ordinance or order, or ordinance or order of a city not within a county, of each county, or city not within a county, imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the city or county.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the fund and credited to any county, or city not within a county, for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county, or city not within a county, shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city not within a county or such county, the director of revenue shall remit the balance in the account to the county, or city not within a county, and close the account of that county, or city not within a county. The director of revenue shall notify each county, or city not within a county, of each instance of any amount refunded or any check redeemed from receipts due the city or county.

5. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.

6. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury or, in a city not within a county, to the board established by law to administer such fund to the credit of a special "Community Children's Services Fund" to accomplish the purposes set out herein and in section 210.861, RSMo, and shall be used for no other purpose. Such fund shall be administered by a board of directors, established [pursuant to] under section 210.861, RSMo.

210.860. 1. The governing body of any county or city not within a county may, after

voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one hundred dollars of assessed valuation on taxable property in the county for the purpose of providing counseling, family support, and temporary residential services to persons eighteen years of age or less **and those services described in section 210.861**. The question shall be submitted to the qualified voters of the county or city not within a county at a county or state general, primary or special election upon the motion of the governing body of the county or city not within a county or upon the petition of eight percent of the qualified voters of the county determined on the basis of the number of votes cast for governor in such county or city not within a county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city not within a county shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County (City) be authorized to levy a tax of cents on each one hundred dollars of assessed valuation on taxable property in the county (city) for the purpose of establishing a community children's services fund for purposes of providing funds for counseling and related services to children and youth in the county (city) eighteen years of age or less and services which will promote healthy lifestyles among children and youth and strengthen families?

YES

NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county or city not within a county and a majority of such voters are in favor of such a tax, and not otherwise.

2. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury **or, in a city not within a county, to the board established by law to administer such fund** to the credit of a special "Community Children's Services Fund" **to accomplish the purposes set out herein and shall be used for no other purpose**. Such fund shall be administered by **and expended only upon approval by a board of directors, established pursuant to section 210.861**.

210.861. 1. When the tax prescribed by section 210.860 or section 67.1775, RSMo, is established, the governing body of the county **or city not within a county** shall appoint a board of directors consisting of nine members, who shall be residents of the county **or city not within a county**. All board members shall be appointed to serve for a term of three years, except that of the first board appointed, three members shall be appointed for one-year terms, three members for two-year terms and three members for three-year terms. Board members may be reappointed. In a city not within a county, or any county of the first

classification with a charter form of government with a population not less than nine hundred thousand inhabitants, or any county of the first classification with a charter form of government with a population not less than two hundred thousand inhabitants and not more than six hundred thousand inhabitants, or any noncharter county of the first classification with a population not less than one hundred seventy thousand and not more than two hundred thousand inhabitants, or any noncharter county of the first classification with a population not less than eighty thousand and not more than eighty-three thousand inhabitants, or any third classification county with a population not less than twenty-eight thousand and not more than thirty thousand inhabitants, or any county of the third classification with a population not less than nineteen thousand five hundred and not more than twenty thousand inhabitants the members of the community mental health board of trustees appointed pursuant to the provisions of sections 205.975 to 205.990, RSMo, shall be the board members for the community children's services fund. The directors shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses.

2. The board shall elect a chairman, vice chairman, treasurer, and such other officers as it deems necessary for its membership. Before taking office, the treasurer shall furnish a surety bond, in an amount to be determined and in a form to be approved by the board, for the faithful performance of his duties and faithful accounting of all moneys that may come into his hands. The treasurer shall enter into the surety bond with a surety company authorized to do business in Missouri, and the cost of such bond shall be paid by the board of directors. The board shall administer **and expend** all funds generated pursuant to section 210.860 or section 67.1775, RSMo, in a manner consistent with this section.

3. The board may contract with public or not-for-profit agencies licensed or certified where appropriate to provide qualified services and may place conditions on the use of such funds. The board shall reserve the right to audit the expenditure of any and all funds. The board and any agency with which the board contracts may establish eligibility standards for the use of such funds and the receipt of services. No member of the board shall serve on the governing body, have any financial interest in, or be employed by any agency which is a recipient of funds generated pursuant to section 210.860 or section 67.1775, RSMo.

4. Revenues collected and deposited in the community children's services fund may be expended for the purchase of the following services:

(1) Up to thirty days of temporary shelter for abused, neglected, runaway, homeless or emotionally disturbed youth; respite care services; and services to unwed mothers;

(2) Outpatient chemical dependency and psychiatric treatment programs; counseling and related services as a part of transitional living programs; home-based and community-based family intervention programs; unmarried parent services; crisis intervention services, inclusive of telephone hotlines; and prevention programs which promote

healthy lifestyles among children and youth and strengthen families;

(3) Individual, group, or family professional counseling and therapy services; psychological evaluations; and mental health screenings.

5. Revenues collected and deposited in the community children's services fund may not be expended for inpatient medical, psychiatric, and chemical dependency services, or for transportation services.

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